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CERTIFICATE OF TRANSMISSION

I hereby certify that this six page RESPONSE is being facsimile transmitted to the Patent and  
Trademark Office (Fax No. (371) 273-8300)

On 2/26/07 Julie H. Genotis

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Poul Erik JESPERSEN

Serial No.: 10/554,647

Art Unit: 3723

Filed: October 25, 2005

Examiner: Jacob K Ackun

For: GRINDING WHEEL WITH SAND PAPER ITEMS

**RESPONSE**

To the Director of Patents and Trademarks

Sir:

In response to the Office Action mailed October 27, 2006:

Kindly amend the application as follows.

Kindly amend the claims as stated.

No new matter has been added by the amendments.